

## Volunteer Firefighter & Ambulance Workers Exemption

An enrolled member of an incorporated volunteer fire company, fire department or ambulance service with a minimum of two years of service may apply for a partial real property tax exemption on their primary residence from county, town and school taxes. In the Town of Perinton for the 2024 assessment roll, the municipalities allowing the exemption are the County of Monroe, Town of Perinton, Village of Fairport and all School Districts except Victor Schools.

The exemption equals 10% of the assessed value of the property.

Enrolled Member – Requirements for Exemption: to be a qualified enrolled member, the applicant must have a minimum of two years of documented service to their respective organization.

Ownership requirements - The property must be owned by an enrolled and certified member of an incorporated volunteer fire company, fire department or ambulance service.

In the event that more than one owner of the property are volunteers, then the tax exemption is cumulative.

Residency Requirement – The primary residence of the enrolled and certified member must be located within the Town of Perinton until the member has twenty or more years of service

Certified enrolled members with twenty or more years of service are entitled to a lifetime exemption. However, their primary residence must be located within Monroe County and the exemption will then only apply to those municipalities that have granted the exemption.